

**CITY OF LIBERTY LAKE**

Effective October 1, 2001, the city of Liberty Lake will become an incorporated city within Spokane County. The city of Liberty Lake imposed a local sales and use tax rate of one and six-tenths percent (.016). Taxpayers having business activities within the city limits must report to location code **3212**. This notice is being sent to businesses that have reported local sales tax or use tax in Spokane County in the last year.

Retail businesses must collect and report the sales tax at the rates listed below on retail sales and retail services within the respective city limits. The use tax rate on items, for which no sales tax has been paid, for business use or for personal use is also listed below.

The sales tax rates you should collect for the new city are:

Location	Location Code Number	Sales and/or Use Tax Rate	State Sales Tax Rate	Total Tax
Liberty Lake	3212	.016	.065	.081

You may also refer to the Department's *Geographic Information System (GIS)* located on our web site at <http://www.dor.wa.gov> to assist you in determining the proper reporting of local sales tax. **Please note:** the City of Liberty Lake information will be available on the *GIS system* beginning October 1, 2001.

This notice is sent to businesses that have reported local sales or use tax to any of the above location codes within the last year. If you need Sales Tax Collection Schedules, please call the Department of Revenue at (800) 647-7706.